

Preventive Health and Health Services Block Grant Community-Based Health Promotion Department of Health and Social Services - Program 23

I. PROGRAM OBJECTIVES

The objective of this program as defined in the federal Public Health Services Act is to assist states **in** improving the health status of [its] **their** residents by achieving the **goals of** Healthy People 2010. Funds are intended to improve the health status of the general [populations] **population**. All states that receive this block grant are obligated to establish an advisory committee chaired by the Director of Public Health for [this] **the** purpose of recommending appropriate uses of these federal funds within the state. State expenditure of these funds must demonstrate that use of these funds supplement, not supplant, state programs for preventive health activities.

II. PROGRAM PROCEDURES

Alaska uses these funds to establish partnerships between the State of Alaska Health Promotion Program and local/regional agencies to assist Alaska in meeting the key Healthy Alaskans 2010 Goals and Objectives. Alaska has determined the following objectives are eligible for incorporation into local grant projects.

- Community-Based and Education Programs
- Heart Disease and Stroke
- Oral Health
- Physical Activity and Fitness
- **Nutrition and Overweight**

A request for Grant Proposals is advertised statewide. Funds are awarded to appropriate programs meeting division priorities and requirements.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds are to be [utilized] used for the purpose of implementing a community-based health [risk intervention] promotion project as designated by the grantee and agreed to by the Division of Public Health. Funds shall be spent from any line item (personnel, travel, facility expense, other supplies)

and probably other business deemed necessary for the completion of the program providing proper justification is outlined and approved.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certification, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative;

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under [his] **this** program are determined by grant regulations, 7 AAC 78, as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit agency or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications, and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

New grant awards established after July 1, 1996 may be subject to a required match of funds.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certification, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line-item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statement for compliance with above.

Compliance Requirement

The agency must clearly show on its audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 05/02